

STATEMENT IN LIEU OF A REGULATORY FLEXIBILITY ANALYSIS FOR  
SMALL BUSINESSES AND LOCAL GOVERNMENTS  
DEPARTMENT OF TAXATION AND FINANCE

A Regulatory Flexibility Analysis for Small Businesses and Local Governments is not being submitted with this rule because it will not impose any adverse economic impact or any additional reporting, recordkeeping, or other compliance requirement on small businesses or local governments. The rule amends the Public Access to Records regulations to eliminate the requirement that certain record requests be accompanied by a notarized power of attorney. The rule also amends the Procedural regulations to eliminate the requirement that Division of Taxation and Finance Power of Attorney forms be notarized or witnessed in certain circumstances, while retaining the Division's authority to verify identity and authority to execute a power of attorney, which will allow the Division to simplify the Power of Attorney process and add some Power of Attorney functionality to its Online Services Accounts. Further, the rule would eliminate the automatic revocation of previously filed powers of attorney, which will enable taxpayers to retain multiple powers of attorney simultaneously, unless they affirmatively revoke previously filed powers of attorney.

The rule also provides that powers of attorney must be filed and received in the Division of Taxation in the manner prescribed by the Commissioner, rather than in the office in which a matter is pending. This will allow for expeditious centralized processing of powers of attorney by the Division.

The purpose of the rule is to simplify and expedite the process whereby taxpayers file Powers of Attorney with the Division of Taxation and Finance.